

Parachute Battlement Mesa Park & Rec District
ALL FUNDS: Statement of Activities Budget to Actual
January through July 2019

	<u>Jan - Jul 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
Misc. Income	348.50		
Non-Operating Income			
Battle on the Mesa	2,520.00		
Conservation Trust Fund	12,919.73	22,000.00	-9,080.27
Contributions			
Community Park Classic	4,850.00	10,000.00	-5,150.00
Contributions - Other	805.01	5,700.00	-4,894.99
Total Contributions	5,655.01	15,700.00	-10,044.99
Gas Royalties	64,816.47	50,000.00	14,816.47
Grants	27,872.19	600,000.00	-572,127.81
Interest Income	55,236.86	55,005.00	231.86
Property Tax Revenue			
Abatement	-6,162.89	178,972.17	-185,135.06
Dow Energy Impact Grant Proceed	30.20		
Specific Ownership Tax	95,517.11	140,000.00	-44,482.89
Property Tax Revenue - Other	2,128,064.17	2,182,587.48	-54,523.31
Total Property Tax Revenue	2,217,448.59	2,501,559.65	-284,111.06
Rent Cafe			
Rental Income	9,327.00	13,800.00	-4,473.00
Total Rent Cafe	9,327.00	13,800.00	-4,473.00
Restitution	137.00		
Total Non-Operating Income	2,395,932.85	3,258,064.65	-862,131.80
Operating Income			
Course Income			
Advantage Club-Memberships	156,965.00	152,000.00	4,965.00
Cart Fees	61,970.00	80,000.00	-18,030.00
Driving Range	8,308.00	11,000.00	-2,692.00
Green Fees	103,889.18	164,000.00	-60,110.82
Course Income - Other	235.45		
Total Course Income	331,367.63	407,000.00	-75,632.37
Golf Pro Shop Sales			
Balls-Gloves	10,833.65	18,000.00	-7,166.35
Hard Goods	15,842.04	20,000.00	-4,157.96
Headwear	8,863.40	13,500.00	-4,636.60
Soft Goods	17,488.35	25,000.00	-7,511.65
Golf Pro Shop Sales - Other	38.86		
Total Golf Pro Shop Sales	53,066.30	76,500.00	-23,433.70
Program Income			
Baseball			
Tee Ball	1,620.00	1,500.00	120.00
Baseball - Other	2,870.00	4,000.00	-1,130.00

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Total Baseball	4,490.00	5,500.00	-1,010.00
Basketball	910.00	2,000.00	-1,090.00
Craft Fair	0.00	9,750.00	-9,750.00
Movies under the Stars	2,590.00		
New P&R Programs	693.50	5,000.00	-4,306.50
Scholarship Discount	-1,754.50	-1,500.00	-254.50
Soccer	2,400.00	5,850.00	-3,450.00
Soccer-Tiny Tot	150.00	0.00	150.00
Sports Shirts	2,392.55	3,500.00	-1,107.45
Winterfest	0.00		
Wrestling			
Wrestling-Youth	4,680.00	5,000.00	-320.00
Wrestling Youth Tournament	3,282.22	0.00	3,282.22
Wrestling - Other	1,416.00		
Total Wrestling	9,378.22	5,000.00	4,378.22
Wrestling Tee Shirts	0.00	0.00	0.00
Total Program Income	21,249.77	35,100.00	-13,850.23
Rec Sales			
Charge for Services	628.75	5,500.00	-4,871.25
Day Passes	24,001.67	30,000.00	-5,998.33
Fitness Classes	1,127.00	9,500.00	-8,373.00
Memberships			
Membership In District	58,924.77	80,000.00	-21,075.23
Memberships Out of District	8,510.00	10,000.00	-1,490.00
Total Memberships	67,434.77	90,000.00	-22,565.23
Misc. Program Income	2,645.59		
Rentals-Room & Equip	13,535.48	18,000.00	-4,464.52
Sale of Goods	7,987.65	15,000.00	-7,012.35
Silver Sneakers & Active Fit	5,047.50	5,200.00	-152.50
Swim Lessons	5,271.00	6,900.00	-1,629.00
Universal Tickets	8,665.00	15,000.00	-6,335.00
Total Rec Sales	136,344.41	195,100.00	-58,755.59
Total Operating Income	542,028.11	713,700.00	-171,671.89
Total Income	2,938,309.46	3,971,764.65	-1,033,455.19
Cost of Goods Sold			
Cost of Goods Sold			
Pro Shop Cost of Goods Sold			
Balls/Gloves	3,838.73	11,500.00	-7,661.27
Hard Goods	22,825.81	18,900.00	3,925.81
Headwear	-172.31	3,000.00	-3,172.31

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Soft Goods	18,090.56	25,000.00	-6,909.44
Total Pro Shop Cost of Goods Sold	44,582.79	58,400.00	-13,817.21
Rec Center Cost of goods sold	1,584.95	7,000.00	-5,415.05
Total Cost of Goods Sold	46,167.74	65,400.00	-19,232.26
Total COGS	46,167.74	65,400.00	-19,232.26
Gross Profit	2,892,141.72	3,906,364.65	-1,014,222.93
Expense			
Automobile Expense	98.67	1,050.00	-951.33
Battle on the Mesa	1,276.57		
Community Park Golf Classic	0.00	1,500.00	-1,500.00
General and Administrative			
Accounting	18,516.00	37,032.00	-18,516.00
Advertising and Promotion	2,981.58	20,000.00	-17,018.42
Bankcard Fees	8,262.47	13,700.00	-5,437.53
Computer and Internet Expenses			
Website	5,591.80		
Computer and Internet Expenses - O...	13,111.70	22,000.00	-8,888.30
Total Computer and Internet Expenses	18,703.50	22,000.00	-3,296.50
Contingency	0.00	105,000.00	-105,000.00
Director Compensation	1,407.40	1,500.00	-92.60
District Oversight Management			
Out of Scope	699.55	3,500.00	-2,800.45
District Oversight Management - Other	40,002.00	80,004.00	-40,002.00
Total District Oversight Management	40,701.55	83,504.00	-42,802.45
Donation	0.00	31,500.00	-31,500.00
Employee Background Verif	315.10	950.00	-634.90
Grant Preparation	0.00	3,500.00	-3,500.00
Insurance Expense			
Property & Liability	23,592.00	48,000.00	-24,408.00
Workers Comp	9,364.00	16,000.00	-6,636.00
Total Insurance Expense	32,956.00	64,000.00	-31,044.00
Licenses	10.00	126.00	-116.00
Office Equipment	131.51	1,250.00	-1,118.49
Office Supplies	2,372.26	6,900.00	-4,527.74
Payroll Services	4,140.00	8,500.00	-4,360.00
Postage & Freight	1,635.03	3,100.00	-1,464.97
Printing	1,131.07	3,000.00	-1,868.93
Professional Fees			
Audit-Statutory	6,000.00	15,000.00	-9,000.00
Legal	5,491.00	30,000.00	-24,509.00
Total Professional Fees	11,491.00	45,000.00	-33,509.00
Security System	491.64	1,150.00	-658.36

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Telephone Expense	7,271.53	14,450.00	-7,178.47
Training/Dues/Subscriptions	4,362.94	8,100.00	-3,737.06
Total General and Administrative	156,880.58	474,262.00	-317,381.42
Misc. Expense	96.17	0.00	96.17
Non-Operating Expense			
TABOR	0.00	50,000.00	-50,000.00
Treasurer's Fees	42,456.24	42,000.00	456.24
Total Non-Operating Expense	42,456.24	92,000.00	-49,543.76
Operating Expense			
Course Maintenance Expense			
Chemicals & Fertilizer	28,338.24	45,000.00	-16,661.76
Equipment Repairs	7,035.33	10,000.00	-2,964.67
Flowers	908.83	1,200.00	-291.17
Gas/Oil	7,992.14	21,500.00	-13,507.86
Irrigation Repairs	16,029.24	50,000.00	-33,970.76
Maintenance Supplies/Equipment	12,517.74	40,000.00	-27,482.26
Maintenance Uniforms	847.50		
Sand/Soil/Seed	2,540.22	2,000.00	540.22
Soil Testing	0.00	500.00	-500.00
Course Maintenance Expense - Other	590.70		
Total Course Maintenance Expense	76,799.94	170,200.00	-93,400.06
Landscape Maintenance	13,352.67	90,000.00	-76,647.33
Parks Operating Expenses			
Ball Field	12,861.99	6,000.00	6,861.99
Cleaning Facilities	136.00	2,200.00	-2,064.00
Cleaning Supplies	0.00	0.00	0.00
Total Parks Operating Expenses	12,997.99	8,200.00	4,797.99
Pro-Shop Expenses			
Janitorial/Building Maintenance	578.93	2,500.00	-1,921.07
Miscellaneous	75.85		
Supplies	2,612.44	6,000.00	-3,387.56
Tournament Expense	3,308.84	1,500.00	1,808.84
Pro-Shop Expenses - Other	189.57		
Total Pro-Shop Expenses	6,765.63	10,000.00	-3,234.37
Program Expenditures			
Baseball-Softball	1,773.51	4,500.00	-2,726.49
Basketball	1,894.09	4,250.00	-2,355.91
Craft Fair	693.67	5,000.00	-4,306.33
Movies under the Stars	2,022.50		
New Program Expense	824.52	5,000.00	-4,175.48
Program Events	451.38	1,000.00	-548.62
Soccer	3,915.81	5,000.00	-1,084.19
Tee Ball	1,707.35	300.00	1,407.35

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Winterfest	1,158.97	1,350.00	-191.03
Wrestling	7,498.40	7,500.00	-1.60
Program Expenditures - Other	0.00	0.00	0.00
Total Program Expenditures	21,940.20	33,900.00	-11,959.80
Rec Center Operating Expenses			
Janitorial	26,938.70	55,000.00	-28,061.30
Pool Expense	8,825.53	10,000.00	-1,174.47
Program Expenditures-Rec	1,022.74	1,500.00	-477.26
Repairs & Maintenance General	8,142.45	10,000.00	-1,857.55
Supplies	6,697.23	12,000.00	-5,302.77
Rec Center Operating Expenses - Ot...	615.55		
Total Rec Center Operating Expenses	52,242.20	88,500.00	-36,257.80
Television-Music	1,340.36	3,350.00	-2,009.64
Utilities			
Electrical	36,263.05	60,250.00	-23,986.95
Electrical 2	12,582.93	45,500.00	-32,917.07
Natural Gas	13,993.15	22,000.00	-8,006.85
Sewer	4,655.88	10,074.00	-5,418.12
Trash	2,464.03	3,800.00	-1,335.97
Water	12,763.00	50,176.00	-37,413.00
Total Utilities	82,722.04	191,800.00	-109,077.96
Total Operating Expense	268,161.03	595,950.00	-327,788.97
Payroll Expenses			
Employee Insurance	59,170.96	106,700.00	-47,529.04
Payroll Taxes	29,290.12	71,800.00	-42,509.88
Retirement Account	4,414.89	10,000.00	-5,585.11
Wages	403,703.58	879,000.00	-475,296.42
Payroll Expenses - Other	0.00	0.00	0.00
Total Payroll Expenses	496,579.55	1,067,500.00	-570,920.45
Repairs and Maintenance			
Building Repair & Maintenance	20,667.22	61,000.00	-40,332.78
Equipment Repairs & Maintenance	3,984.95	33,000.00	-29,015.05
Repairs and Maintenance - Other	2,621.64	2,000.00	621.64
Total Repairs and Maintenance	27,273.81	96,000.00	-68,726.19
Total Expense	992,822.62	2,328,262.00	-1,335,439.38
Net Ordinary Income	1,899,319.10	1,578,102.65	321,216.45
Other Income/Expense			
Other Income			

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Transfer In	0.00	1,494,466.00	-1,494,466.00
Total Other Income	0.00	1,494,466.00	-1,494,466.00
Other Expense			
Capital Outlay			
Community Park			
CP Land Improvements	4,000.00	75,000.00	-71,000.00
Total Community Park	4,000.00	75,000.00	-71,000.00
Golf Course			
Cart Paths	0.00	50,000.00	-50,000.00
Irrigation Pond	12,767.00	700,000.00	-687,233.00
Total Golf Course	12,767.00	750,000.00	-737,233.00
PBM Trail	76,164.77	299,000.00	-222,835.23
Rec Center Capital Improvements			
Pool Projects	14,750.00		
Rec Building Improvements	5,485.00	100,000.00	-94,515.00
Rec Equipment	51,225.30		
Total Rec Center Capital Improvements	71,460.30	100,000.00	-28,539.70
Total Capital Outlay	164,392.07	1,224,000.00	-1,059,607.93
Transfers Out	0.00	1,494,466.00	-1,494,466.00
Total Other Expense	164,392.07	2,718,466.00	-2,554,073.93
Net Other Income	-164,392.07	-1,224,000.00	1,059,607.93
Net Income	<u>1,734,927.03</u>	<u>354,102.65</u>	<u>1,380,824.38</u>